IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 18TH SEPTEMBER 2007 / 27TH BHADRA 1929

ST.Rev..No. 177 of 2003

ORDER DATED 9.9.2002 IN TA.121/2002 OF KERALA AGRICULTURAL INCOME TAX & SALES TAX APPELLATE TRIBUNAL, ADDL.BENCH,PALAKKAD

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REVISION PETITIONER/APPELLANT:

A.P.STEEL RE-ROLLING MILLS LTD.,
KANJIKODE, PALAKKAD.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.MANOJ KUMAR.M

RESPONDENT/RESPONDENT:

STATE OF KERALA.

BY SR.GOVERNMENT PLEADER MR.MOHAMMED RAFIQ

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ALONG WITH S.T.REV.NO.189 OF 2003 ON 18/09/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L.Dattu,C.J. & K.T.Sankaran,J.

S.T.Rev.Nos.177 of 2003 & 189 of 2003

Dated, this the 18th day of September, 2007

ORDER

K.T.Sankaran,J.

It is submitted by the counsel appearing for either party that the issue involved in these Sales Tax Revisions is covered by the decision of the Supreme Court in *Peekay Re-rolling Mills (P) Ltd.* v. *Assistant Commissioner and another* [(2007) 6 VST 541] in favour of the assessee.

(2) In view of the law declared by the apex Court in the aforesaid decision, the questions of law framed in these Sales Tax Revisions are answered in favour of the assessee and against the Revenue.

Ordered accordingly.

H.L.Dattu
Chief Justice

K.T.Sankaran
Judge

vku/-